

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

IN RE: : CHAPTER 11  
PHILADELPHIA ENTERTAINMENT AND :  
DEVELOPMENT PARTNERS, L.P., :  
DEBTOR. : BANKRUPTCY No. 14-12482-MDC

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PHILADELPHIA ENTERTAINMENT AND :  
DEVELOPMENT PARTNERS, L.P., :  
PLAINTIFF, :  
V. : ADVERSARY No. 14-00255-MDC  
COMMONWEALTH OF PENNSYLVANIA :  
DEPARTMENT OF REVENUE, *ET AL.*, :  
DEFENDANTS. :

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**ORDER**

**AND NOW**, upon consideration of the Defendants' Motion to Dismiss Adversary Complaint or, in the alternative, to Abstain (the "Motion"), filed by the Commonwealth of Pennsylvania, Department of Revenue and Commonwealth of Pennsylvania; the Answer in Opposition filed by Persil Mangeur LLC, as Liquidation Trustee, each of the parties' Memorandum of Law and arguments at the hearing held by this Court on November 14, 2014; and for the reasons set forth in this Court's accompanying Opinion, it is hereby **ORDERED**:

1. The Motion is **GRANTED**.
2. Counts I, II, III and IV of the Adversary Complaint are hereby **DISMISSED WITH PREJUDICE**.
3. Counts V, VI and VII of the Adversary Complaint are **DISMISSED WITHOUT PREJUDICE**.

Dated: April 8, 2016



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MAGDELINE D. COLEMAN  
UNITED STATES BANKRUPTCY JUDGE

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